

Department of the Treasury — Internal Revenue Service (99)

Form **1040** **U.S. Individual Income Tax Return** **2011** OMB No. 1545-0074 IRS Use Only — Do not write or staple in this space.

For the year Jan 1 - Dec 31, 2011, or other tax year beginning 2011, ending 2011, See separate instructions.

Your first name **JUAN D. REYES** MI Last name **REYES** Your social security number **0937**

If a joint return, spouse's first name **CATHERINE REYES** MI Last name **REYES** Spouse's social security number **3741**

Home address (number and street). If you have a P.O. box, see instructions. **72 DARTMOUTH STREET** Apartment no. **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office. If you have a foreign address, also complete spaces below (see instructions). **FOREST HILLS, NY 11375** State **NY** ZIP code **11375**

Foreign country name Foreign province/county Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? Checking a box below will not change your tax or refund. ☒ You ☒ Spouse

Filing Status

1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above & full name here

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☒ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) if child under age 17 qualifying for child tax or (see instrs)	<input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see instrs) <input type="checkbox"/> Dependents on 6c not entered above.

If more than four dependents, see instructions and check here ☐

d Total number of exemptions claimed **2**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7**

8a Taxable interest. Attach Schedule B if required. **8a** **292.**

b Tax-exempt interest. Do not include on line 8a **8b**

9a Ordinary dividends. Attach Schedule B if required. **9a**

b Qualified dividends **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes **10**

11 Alimony received **11**

12 Business income or (loss). Attach Schedule C or C-EZ **12**

13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here. **13**

14 Other gains or (losses). Attach Form 4797. **14**

15a IRA distributions **15a** **15b** **2,188.**

16a Pensions and annuities **16a** **16b** **25,000.**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**

18 Farm income or (loss). Attach Schedule F **18**

19 Unemployment compensation **19**

20a Social security benefits **20a** **34,080.** **20b** **6,442.**

21 Other income **21**

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **22** **33,922.**

Adjusted Gross Income

23 Educator expenses **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**

25 Health savings account deduction. Attach Form 8889 **25**

26 Moving expenses. Attach Form 3903 **26**

27 Deductible part of self-employment tax. Attach Schedule SE **27**

28 Self-employed SEP, SIMPLE, and qualified plans **28**

29 Self-employed health insurance deduction **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid b Recipient's SSN **31a**

32 IRA deduction **32**

33 Student loan interest deduction **33**

34 Tuition and fees. Attach Form 8917 **34**

35 Domestic production activities deduction. Attach Form 8903 **35**

36 Add lines 23 through 35 **36** **0.**

37 Subtract line 36 from line 22. This is your adjusted gross income **37** **33,922.**

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. FDIA0112L 11/07/11 Form 1040 (2011)

Exhibit
P

Form 1040 (2011) JUAN D. AND CATHERINE REYES		0937 Page 2
Tax and Credits		
38 Amount from line 37 (adjusted gross income)		38 33,922.
39a Check <input checked="" type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a 2		
if: <input checked="" type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind. ▶ 39b		
b If your spouse itemizes on a separate return or you were a dual-status alien, check here		
40 Itemized deductions (from Schedule A) or your standard deduction (see instructions)		40 27,854.
41 Subtract line 40 from line 38.		41 6,068.
42 Exemptions. Multiply \$3,700 by the number on line 6d		42 7,400.
43 Taxable income. Subtract line 42 from line 41.		43 0.
If line 42 is more than line 41, enter -0-		
44 Tax (see instrs). Check if any from: a <input type="checkbox"/> Form(s) 8814 c <input type="checkbox"/> 962 election		
b <input type="checkbox"/> Form 4972		44 0.
45 Alternative minimum tax (see instructions). Attach Form 6251		45 0.
46 Add lines 44 and 45		46 0.
47 Foreign tax credit. Attach Form 1116 if required		47
48 Credit for child and dependent care expenses. Attach Form 2441		48
49 Education credits from Form 8863, line 23		49
50 Retirement savings contributions credit. Attach Form 8880		50
51 Child tax credit (see instructions)		51
52 Residential energy credits. Attach Form 5695		52
53 Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>		53
54 Add lines 47 through 53. These are your total credits		54
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-		55 0.
Other Taxes		
56 Self-employment tax. Attach Schedule SE		56
57 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919		57
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		58
59a Household employment taxes from Schedule H		59a
b First-time homebuyer credit repayment. Attach Form 5405 if required		59b
60 Other taxes. Enter code(s) from instructions		60
61 Add lines 55-60. This is your total tax		61 0.
Payments		
62 Federal income tax withheld from Forms W-2 and 1099		62 219.
63 2011 estimated tax payments and amount applied from 2010 return		63 1,340.
64a Earned income credit (EIC)		64a
b Nontaxable combat pay election		64b
65 Additional child tax credit. Attach Form 8812		65
66 American opportunity credit from Form 8863, line 14		66
67 First-time homebuyer credit from Form 5405, line 10		67
68 Amount paid with request for extension to file		68
69 Excess social security and tier 1 RRTA tax withheld		69
70 Credit for federal tax on fuels. Attach Form 4136		70
71 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885		71
72 Add lines 62, 63, 64a, & 65-71. These are your total pmts.		72 1,559.
Refund		
73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid		73 1,559.
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here		74a 1,559.
▶ b Routing number		XXXXXXX
▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
▶ d Account number		XXXXXXXXXXXXXXXXXXXX
75 Amount of line 73 you want applied to your 2012 estimated tax.		75
Amount You Owe		
76 Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions.		76
77 Estimated tax penalty (see instructions)		77
Third Party Designee		
Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
Designee's name ▶	SIDNEY YOSKOWITZ CPA	Phone no. ▶ (516) 466-6650
		Personal identification number (PIN) ▶ 18762
Sign Here		
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Your signature	Date	Your occupation
		PHYSICIAN
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation
		HOUSEWIFE
Print/Type preparer's name		Check <input type="checkbox"/> if self employed
SIDNEY YOSKOWITZ CPA		PTIN P01418762
Firm's name ▶ SIDNEY YOSKOWITZ CPA, P.C.		Firm's EIN ▶ 1090
Firm's address ▶ 445 NORTHERN BLVD STE 36		Phone no (516) 466-6650
GREAT NECK, NY 11021-4804		

SCHEDULE A
(Form 1040)**Itemized Deductions**

OMB No. 1545-0074

2011Attachment
Sequence No. **07**Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

▶ See instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040

Your social security number

JUAN D. AND CATHERINE REYES

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Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	2,316.
	2	Enter amount from Form 1040, line 38. 2	33,922.	
	3	Multiply line 2 by 7.5% (.075)	3	2,544.
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
Taxes You Paid	5 State and local (check only one box):		5	462.
	a <input type="checkbox"/> Income taxes, or			
	b <input checked="" type="checkbox"/> General sales taxes			
	6	Real estate taxes (see instructions)	6	16,258.
	7	Personal property tax	7	
	8	Other taxes. List type and amount ▶	8	
	9	Add lines 5 through 8	9	16,720.
Interest You Paid	10	Home mtg interest and points reported to you on Form 1098	10	10,384.
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶		
Gifts to Charity	12	Points not reported to you on Form 1098. See instrs for spel rules	12	
	13	Mortgage insurance premiums (see instructions)	13	
	14	Investment interest. Attach Form 4952 if required. (See instrs.)	14	
	15	Add lines 10 through 14	15	10,384.
	16	Gifts by cash or check. If you made any gift of \$250 or more, see instrs	16	750.
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	17	
	18	Carryover from prior year	18	
	19	Add lines 16 through 18	19	750.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0.
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	
	22	Tax preparation fees	22	
	23	Other expenses — investment, safe deposit box, etc. List type and amount ▶	23	
	24	Add lines 21 through 23	24	
	25	Enter amount from Form 1040, line 38. 25		
	26	Multiply line 25 by 2% (.02)	26	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0.
	28	Other — from list in instructions. List type and amount ▶	28	0.
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29	27,854.
30	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>			

SCHEDULE B
(Form 1040A or 1040)Department of the Treasury
Internal Revenue Service (99)**Interest and Ordinary Dividends**

▶ Attach to Form 1040A or 1040.

▶ See Instructions.

OMB No. 1545-0074

2011Attachment
Sequence No. 08

Name(s) shown on return

JUAN D. AND CATHERINE REYES

Your social security number

0937

Part I
Interest(See
instructions for
Form 1040A,
or Form 1040,
line 8a.)**Note.** If you
received a Form
1099-INT, Form
1099-OID, or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the total
interest shown on
that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶

CHASE

Amount

292.

1

- 2 Add the amounts on line 1 2 292.
-
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.
-
- Attach Form 8815 3
-
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶ 4 292.

Note. If line 4 is over \$1,500, you must complete Part III.

Amount

Part II
Ordinary
Dividends(See
instructions for
Form 1040A, or
Form 1040,
line 9a.)**Note.** If you
received a Form
1099-DIV or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the
ordinary dividends
shown on that form.

- 5 List name of payer ▶

5

- 6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶ 6 0.

Note. If line 6 is over \$1,500, you must complete Part III.**Part III**
Foreign
Accounts
and
Trusts(See
instructions.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes

No

- 7a At any time during 2011, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions. X

If 'Yes,' are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements

- b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶

- 8 During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions. X

Schedule E (Form 1040) 2011

Attachment Sequence No. 13

Page 2

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

JUAN D. AND CATHERINE REYES

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Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ Yes ☒ No
- If you answered 'Yes,' see instructions before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	424 AVALINE LLC	P		3603	
B	424 AVALINE LLC	P		3603	
C	91 AVALINE LLC	P		3789	
D	91 AVALINE LLC	P		3789	

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A				
B				
C				
D				
29a Totals				
b Totals				
30 Add columns (g) and (j) of line 29a			30	
31 Add columns (f), (h), and (i) of line 29b			31	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39					
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	42
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43

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FDIZ2302L 10/25/11

Schedule E (Form 1040) 2011

IRS_0000447

Form **8582****Passive Activity Loss Limitations**

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.**2011**Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

JUAN D. AND CATHERINE REYES**0937****Part I 2011 Passive Activity Loss***Caution: Complete Worksheets 1, 2, and 3 before completing Part I.***Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1 a Activities with net income (enter the amount from Worksheet 1, column (a))	1 a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1 b		
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1 c		
d Combine lines 1a, 1b, and 1c		1 d	
Commercial Revitalization Deductions From Rental Real Estate Activities			
2 a Commercial revitalization deductions from Worksheet 2, column (a)	2 a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2 b		
c Add lines 2a and 2b		2 c	
All Other Passive Activities			
3 a Activities with net income (enter the amount from Worksheet 3, column (a))	3 a		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3 b	-35,790.	
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3 c		
d Combine lines 3a, 3b, and 3c		3 d	-35,790.
4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used		4	-35,790.

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation*Note: Enter all numbers in Part II as positive amounts. See the instructions for an example.*

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	
6 Enter \$150,000. If married filing separately, see the instructions	6	
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7	
<i>Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.</i>		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions.	9	
10 Enter the smaller of line 5 or line 9	10	0.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities*Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.*

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 Total losses allowed from all passive activities for 2011. Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return.	16	

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2011)

Form 8582 (2011) JUAN D. AND CATHERINE REYES

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Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c.					

Worksheet 2 – For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b.			

Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
424 AVALINE LLC		16,343.			16,343.
424 AVALINE LLC		3,984.			3,984.
91 AVALINE LLC		12,433.			12,433.
91 AVALINE LLC		3,030.			3,030.
Total. Enter on Form 8582, lines 3a, 3b, and 3c.		35,790.			

Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

Worksheet 5 – Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
424 AVALINE LLC	Sch E Ln 28	16,343.	0.456635	16,343.
424 AVALINE LLC	Sch E Ln 28	3,984.	0.111316	3,984.
91 AVALINE LLC	Sch E Ln 28	12,433.	0.347388	12,433.
91 AVALINE LLC	Sch E Ln 28	3,030.	0.084661	3,030.
Total		35,790.	1.00	35,790.

Form 8582 (2011) JUAN D. AND CATHERINE REYES

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Worksheet 6 — Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
424 AVALINE LLC	Sch E Ln 28	16,343.	16,343.	0.
424 AVALINE LLC	Sch E Ln 28	3,984.	3,984.	0.
91 AVALINE LLC	Sch E Ln 28	12,433.	12,433.	0.
91 AVALINE LLC	Sch E Ln 28	3,030.	3,030.	0.
Total		35,790.	35,790.	0.

Worksheet 7 — Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity Form or schedule and line number to be reported on (see instructions) 1a Net loss plus prior year unallowed loss from form or schedule b Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0- Form or schedule and line number to be reported on (see instructions) 1a Net loss plus prior year unallowed loss from form or schedule b Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0- Form or schedule and line number to be reported on (see instructions) 1a Net loss plus prior year unallowed loss from form or schedule b Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0- Form or schedule and line number to be reported on (see instructions) 1a Net loss plus prior year unallowed loss from form or schedule b Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0- Total	0.	1.00	0.	0.	
Name of activity Form or schedule and line number to be reported on (see instructions) 1a Net loss plus prior year unallowed loss from form or schedule b Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0- Form or schedule and line number to be reported on (see instructions) 1a Net loss plus prior year unallowed loss from form or schedule b Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0- Form or schedule and line number to be reported on (see instructions) 1a Net loss plus prior year unallowed loss from form or schedule b Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0- Form or schedule and line number to be reported on (see instructions) 1a Net loss plus prior year unallowed loss from form or schedule b Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0- Total	0.	1.00	0.	0.	

BAA

FDIZ1903L 08/15/11

Form 8582 (2011)

IRS_0000450